House Bill 1013 (AS PASSED HOUSE AND SENATE)

By: Representative Lane of the 167th

A BILL TO BE ENTITLED

AN ACT

To provide a homestead exemption from McIntosh County school district ad valorem taxes for educational purposes in the full amount of the assessed value of the homestead for residents of that school district who are 65 years of age or older and whose annual income does not exceed $25,000.00; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

(a) As used in this Act, the term:

(1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for educational purposes levied by, for, or on behalf of the McIntosh County school district, including, but not limited to, any ad valorem taxes to pay interest on and to retire county school district bonded indebtedness.

(2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended, with the additional qualification that it shall include not more than five contiguous acres of homestead property.

(3) "Income" means Georgia taxable net annual income determined pursuant to Chapter 7 of Title 48 of the O.C.G.A., as amended, for state income tax purposes.

(4) "Senior citizen" means a person who is 65 years of age or older on or before January 1 of the year in which application for the exemption under subsection (b) of this section is made.

(b) Each resident of the McIntosh County school district who is a senior citizen is granted an exemption on that person´s homestead from McIntosh County school district ad valorem taxes for educational purposes in the full amount of the assessed value of that homestead. The exemption under this subsection shall only be granted if that person´s income, together

with the income of the spouse who also occupies and resides at such homestead, does not exceed $25,000.00 for the immediately preceding year. The value of that property in excess of such exempted amount shall remain subject to taxation.

(c) A person shall not receive the homestead exemption granted by subsection (b) of this section unless such person or person´s agent files an application with the tax commissioner of McIntosh County, giving the person´s age and such additional information relative to receiving such exemption as will enable the tax commissioner of McIntosh County to make a determination regarding the initial and continuing eligibility of such person for such exemption. The tax commissioner of McIntosh County shall provide application forms for this purpose.

(d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year as long as the person granted the homestead exemption under subsection (b) of this section occupies the residence as a homestead. After a person has filed the proper application as provided in subsection (c) of this section, it shall not be necessary to make application thereafter for any year, and the exemption shall continue to be allowed to such person. It shall be the duty of any person granted the homestead exemption under subsection (b) of this section to notify the tax commissioner of McIntosh County in the event that person for any reason becomes ineligible for that exemption.

(e) The exemption granted by subsection (b) of this section shall not apply to or affect any state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem taxes for municipal purposes, or independent school district ad valorem taxes for educational purposes. The homestead exemption granted by subsection (b) of this section shall be in lieu of and not in addition to any other homestead exemption applicable to McIntosh County school district ad valorem taxes for educational purposes.

(f) The exemption granted by subsection (b) of this section shall apply to all taxable years beginning on or after January 1, 2009.

SECTION 2.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of McIntosh County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the McIntosh County school district for approval or rejection. The election superintendent shall conduct that election on the date of the 2008 state-wide general election and shall issue the call and conduct that election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding

the date thereof in the official organ of McIntosh County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which provides a homestead exemption from McIntosh County school district ad valorem taxes for educational purposes
( ) NO in the full amount of the assessed value of the homestead for residents of that school district who are 65 years of age or older and whose annual income does not exceed $25,000.00?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2009. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective, and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by McIntosh County. It shall be the election superintendent´s duty to certify the result thereof to the Secretary of State.

SECTION 3.

Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 4.

All laws and parts of laws in conflict with this Act are repealed.